

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Schedule 1 amended
3. Saving

2019, No. 14

AN ACT to amend the Tax Information Exchange Act 2012
(“principal Act”). *[21st March 2019]*

BE IT ENACTED by the Legislative Assembly of Samoa in
Parliament assembled as follows:

1. Short title and commencement:

This Act may be cited as the Tax Information Exchange Amendment Act 2019 and commences on the date of assent by the Head of State.

2 *Tax Information Exchange Amendment* 2019, No. 14

2. Schedule 1 amended:

After item 16 of Schedule 1 of the principal Act insert new items:

- | | | |
|------|--|----------------|
| “17. | Republic of Korea | 15 May 2015 |
| 18. | New Zealand (Double
Taxation Agreement) | 8 July 2015.”. |

3. Saving:

Any arrangement made between the Ministry and countries listed under items 17 and 18 of Schedule 1 from the date of execution of each agreement is validated as if it were made under this Act.

The Tax Information Exchange Amendment Act 2019
is administered by the Ministry for Revenue.

**Printed by the Clerk of the Legislative Assembly,
by authority of the Legislative Assembly.**